en grand be only CLASSIFICATION CENTRAL INTELLIGENCE AGENCY STAT REPORT INFORMATION FROM FOREIGN DOCUMENTS OR PADIO BROADCASTS CD NO. COUNTRY USSR DATE OF SUBJECT/ **INFORMATION** Economic - Taxation 1952 HOW/ CENTRAL INTECLIBENCE AGENCY **PUBLISHED** MTE DIST. 4 Sep 1952 Daily newspap CLASSIFICATION WHERE Cancelled PUBLISHED Charged In. Achkhabad NO. OF PAGES DATE PUBLISHED 6 Jun 1952 LANGUAGE JPPLEMENT TO Russian PORT NO. A second STAT SHEET CONTA'NS INFORMATION AFFORMED THE HANDMAL DUFFINES SHITED STATES WITHIN THE REARING OF ESPIONAGE ACT NO STAND 52. AS AMERCED. ITS TRANSMISSION DE THE OWNER. THIS IS UNEVALUATED INFORMATION

NEW SOVIET AGRICULTURAL TAXATION LAW

Turimonakaya Iskia.

SOURCE

The new whase on agricultural taxation was issued by the Presidium of the Supreme Soviet USSR on 7 May 1952. The new agricultural tax law is designed to promote expansion of soviet agriculture, increase labor productivity, and strengthen labor discipline in agricultural artels.

Henceforth, the principal income of kolkhoz farmers based on the working-day will be completely tax-exempt, and only the earnings from individual farming be a member of the artel will be subject to taxation. Income reserved from the sale of agricultural produce to the government, to cooperatives, or at kolkhoz markets will also be exempt. Under such a system the kolkhoz worker will be encouraged, without any additional strain on his budget, to devote the maximum amout of time and labor to collective farming. Kolkhoz workers whose private farming extends beyond their consumption needs are more heavily taxed.

In contrast with the tax exemptions afforded to kolkhoz workers, individual peasant farmers, in addition to being texed on the income estimated according to the profit norm and nonagricultural earnings, are fully taxed on income received from the market sale of agricultural produce including livestock, fowl, etc. At the same time, the agricultural income tax on individual peasant farmers is double that of kolkhoz workers. Kolkhoz workers who have left the kolkhoz are taxed on the same basis as individual peasant farmers.

Special attention should be devoted to the method of taxation established for auxiliary agricultural activities of workers and employees. Under constantly progressing economic development, all private activity of workers and employees assumes movely an auxiliary character; however, there have been cases when such auxiliary activities have become the primary ones. In view of this fact, the ukase retains for such workers and employees who are not newbers of a kolkhoz the previously existing tax policies on the same basis with kolkhoz workers. To qualify for tax exemptions it is necessary for at least one member of the family to have been employed as a hired hand (po nayma) for a period of not less than a year, and for any other able-bodied members, with the exception of housewives and students, to be also employed as hired hands.

CLASSIFICATION FOR OFFICIAL USE ONLY

STATE ANY ARE DISTRIBUTION
ARMY FBI

- 1 -

Sanitized Copy Approved for Release 2011/09/14 : CIA-RDP80-00809A000700080269-4

Exemptions are also extended in cases where the household does not own livestock in excess of one cow, one heifer, one hog over 6 months old, and three sheep or goets over one year old and with broad. In the absence of a cox or a page, up to five sheep or goets not over a year old and with broad may be owned to qualify for special exemptions. In cases where the size of the plot worked does not exceed the norm specified by the government, the owner of the plot is also extended special exemptions. Morkers and employees who do not must the above conditions are taxed on the same basis with individual peasant farmers.

The net agricultural tax hav establishes special exemptions for other groups of the population as well. War invalids and labor invalids, Class I and II, are fully exempt from taxation if the household does not contain ablebodied members; otherwise, only 50 percent of the tax is assessed. Class I invalids are fully exempt even if the household includes one able-bodied member, while Class II invalids are extended similar privileges if the household exattains one able-bodied member and children under 8 years of age. Similar exemptions are also extended to Class I and II invalids of World War II, providing the household contains not more than two able-bodied newbers and five or more children under 15 years of age.

Old kolkhoz workers (men over 60 and women over 55) are assessed only 50 percent of the tax providing there are no able-bodied members in the household.

Families of those in military service which do not contain any able-bodied members bosides the wife or mother, and having children under 8 years of age, are not subject to taxation. Families of those who have been killed or are missing in military service in World War II are eligible for a 50- or 25-percent exemption.

Under the law, physicians, teachers, agronomists, and other specialists whose annual income does not exceed 3,000 rubles are except from taration.

Tax-collection dates are the same for all categories and taxes are payable in three installments on 1 August, 1 September, and 1 Kovember. The first payment is computed at 40 percent of the agricultural tax of the preceding year, and the remainder is payable in two equal payments.

- E M D - .

STAT

